

BOARD OF EQUALIZATION RULES FOR TAX APPEALS

California Code of Regulations
Title 18. Public Revenues
Division 2.1. State Board of Equalization – Rules for Tax Appeals
Chapter 3: Property Taxes¹

ARTICLE 4: GENERAL BOARD HEARING AND NOTICE PROCEDURES

5340. RELATION TO GENERAL BOARD HEARING PROCEDURES.

The procedures in chapter 5 of this division apply to the conduct of oral Board hearings on petitions described in section 5310. To the extent this chapter does not set forth a specific rule or procedure, the rules and procedures set forth in chapter 5 will apply to this article. Where there is a conflict between chapter 5 and this chapter, the provision of this chapter control.

Note: Authority cited: Government Code sections 15606, 15640; Revenue and Taxation Code section 11651.

Reference: Government Code sections 15640, 15645; Revenue and Taxation Code sections 214, 254.6, 270, 721, 721.5, 747, 759, 1840, 11251.

History: 1. New section adopted 9-12-2007; effective 2-6-2008.

¹ Editorial change renaming subchapters to subarticles (Register 2008, No. 13.).